LEGISLATURE OF THE STATE OF IDAHO

Sixty-third Legislature

1

2

3

4

5

6

7

8

9

10

11

12

13 14

15

16

17 18

19

20

First Regular Session - 2015

Moved by Guthrie

Seconded by Johnson

IN THE SENATE SENATE AMENDMENT TO H.B. NO. 257

AMENDMENT TO SECTION 1

On page 1 of the printed bill, delete lines 14 through 16, and insert:

"(2) A park model as defined in section 55-2003(11), Idaho Code, shall be assessed per the national automobile dealers association (NADA) standard for recreational vehicles classified as park models. When no NADA standards are available, a park model shall be assessed in the same manner as other property. Improvements to the real property on which the park model is placed shall be assessed separately from the park model.".

AMENDMENT TO SECTION 2

On page 1, delete lines 17 through 19, and insert:

"SECTION 2. This act shall be in full force and effect on and after January 1, 2016.".

CORRECTION TO TITLE

On page 1, delete lines 3 through 6, and insert: "VIDE THAT A PARK MODEL SHALL BE ASSESSED PER THE NATIONAL AUTOMOBILE DEALERS ASSOCIATION STANDARD FOR RECREATIONAL VEHICLES CLASSIFIED AS PARK MODELS FOR PROPERTY TAX PURPOSES, TO PROVIDE FOR ASSESSMENT WHEN NO NATIONAL AUTOMOBILE DEALERS ASSOCIATION STANDARD IS AVAILABLE AND TO PROVIDE FOR ASSESSMENT OF IMPROVEMENTS TO THE REAL PROPERTY ON WHICH THE PARK MODEL IS PLACED; AND PROVIDING AN EFFECTIVE DATE.".